Annual Governance & Accountability Return(AGAR)

PUBLICATION REQUIREMENTS 2025 - 2026

1. **Internal audit requirement:**

   The authority has complied with the publication requirements for 2024/25. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

   Before 1 July 2026 authorities must publish:

   1.1. Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited

   1.2. Section 1 - Annual Governance Statement 2025/26, approved and signed, page 4

   1.3. Section 2 - Accounting Statements 2025/26, approved and signed, page 5

   1.4. Submit AGAR to External Auditor by 30th June 2026

2. **External Audit Requirement**

   Not later than 30 September 2026 authorities must publish:

   2.1. Notice of conclusion of audit

   2.2. Section 3 - External Auditor Report and Certificate

   2.3. Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

   2.4. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.